

Say! Come Along and See Our Windows.

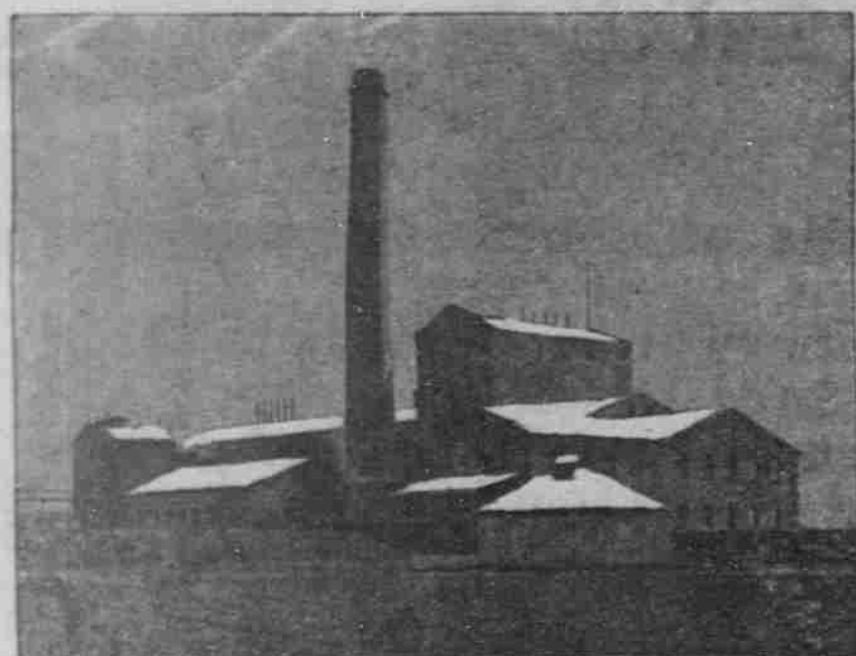


Talk about Tables being turned. You'll see more Tables turned over at a good cheap figure than you ever saw before. Of all kinds, quality and quantity.

Oak, Golden Oak, Flemish Oak, Birds Eye Maple, Imitation Mahogany, Etc. Etc.

The Coyne Furniture Co., Ltd.

P. O. Box 621. Progress Block



"ARABIC" Roof Cooling Paint!

Preserves the iron—prevents rust, stops leaks, is fire proof, purifies water, and on iron that has not been painted, is everlasting. WE GUARANTEE all work. "ARABIC" is cheaper and better than any other material that can be put on corrugated iron roofs.

FOR PARTICULARS CALL ON

California Feed Co

REMOVED!

Mathews' Cheap Cash Store

Has Removed from Beretania Street to
1301 FORT STREET, OPPOSITE KUKUI STREET.

Where we have just opened a new shipment of

Furniture, Hardware, Notions, Books, Etc., Etc.

AT UNPRECEDENTEDLY LOW PRICES.

Double mattresses \$1.75 Double beds \$1.00
Iron folding beds \$2.00 Bookcases \$1.00
Mirrors \$1.00 from \$2.00 to \$7.00
Cheerfulers \$1.00 Feather pillows \$1.00
Brooms \$1.00 Feather pillows \$1.00

Call at MATHEWS' CHEAP CASH STORE and you will save money

NOTICE! [WHEN YOU WANT GREEN RIVER WHISKEY]

Do not accept goods bearing a similar name.

THERE IS ONLY ONE

GREEN RIVER WHISKEY

It is distilled by J. W. McCulloch, Owensboro, Ky.

"GREEN RIVER" is the official whiskey of the U. S. Navy Dept.
"GREEN RIVER" whiskey was awarded the Gold Medal at the Paris Exposition, 1900.

For Sale in All Saloons and by

W. C. PEACOCK & CO., Ltd., Sole Agts.

TAKE NO SUBSTITUTES.

JUST RECEIVED

European Goods of all kinds.
Silks of every variety.
Chinese Grass Linen, all colors.
Dress Goods and Hats of every description to St. Ladies, Gentlemen and Children.

600 KIM
1116 Nuuanu St.600 KIM
1116 Nuuanu St.

REMOVED!

Are now just opposite The Club Stables, Fort street, ready and willing to tackle all kinds of business.



Bring your horse up to the shop and we will dress him up to the line, saddle, bridle and bit.

Can furnish absolutely everything in the harness line and repairs of all sorts and conditions done and done well.

California Harness Shop

INCOME TAX BEFORE THE SUPREME COURT

"It Must Be Levied or the Government Can't Go On."

ROBERTSON CALLS IT A MILD TAX

GENERAL HARTWELL SAYS IT IS IN NO WAY EQUAL OR UNIFORM.

Judge Gear Again At Work—Sister Albertina vs. Kapiolani Case Drawing to a Close—Genevieve Dowsett's Property—Court Notes.

The Income Tax law was brought up before the Supreme Court yesterday morning to show cause why it should be allowed to continue to enjoy life.

General A. S. Hartwell opened the argument, starting the fight against the law. General Hartwell, with W. O. Smith and A. Lewis, is championing the cause of the petitioners, G. H. Robertson and the Waimanalo Plantation Company, who are opposing the tax, while Robertson & Wilder are defending the validity of the new law. Hartwell commenced his argument by a direct attack on the whole principle of the tax and kept up the attack all through his speech, finding nothing in the law that was good and much that was bad and unjust. He dealt with the American and Hawaiian statutory enactments with which the tax is held to be inconsistent.

The General said that courts had always displayed a natural delicacy in overruling the enactments of the legislative branch of the government. He thought, however, that no such feelings should be experienced in handling a taxation law.

Hartwell declared that the presumption of validity did not attach to a taxation law. On the contrary, as a law placing a burden on the people, it was always to be strictly construed. The General called the Court's attention to the decision of the Supreme Court of the Republic which overthrew the income tax law passed by the Legislature of 1897, a decision from which Justice Frear dissented. Quoting from the dissenting opinion as well as the others, General Hartwell showed that taxation laws must be equal and uniform. Attention was called to Section 10 of the Organic Act, as follows: "That all rights of action, suits at law and in equity, prosecutions and judgments existing prior to the taking effect of this act shall continue to be as effectual as if this act had not been passed." The attorney said that this made the Hawaiian Supreme Court decision, by which the former income tax law was declared unconstitutional, the latest Hawaiian authority in the matter.

Here Justice Galbraith inquired if it was to be contended that the provision of the Organic Act would prevent the present court from overruling the former decision. General Hartwell stated that he could not go quite as far as that. "The former decision," said Chief Justice Frear, "is 'as effectual' as if the act had not been passed."

Hartwell was generous with his quotations, referring many times to Cooley on Taxation and various other authorities, always emphasizing the necessity of equality and uniformity in taxation laws and denying that any one class of people should be singled out for taxation, other classes being exempt. The General declared that there was no sovereignty in the Territory, no inherent power to impose taxes at all, but only such powers as are given by the Organic Act.

General Hartwell was followed by Attorney Lewis, who spoke denouncing the income tax and referring to a large number of authorities.

The argument went on until late in the afternoon, W. O. Smith following Lewis for the petitioners, after which A. G. M. Robertson spoke long and earnestly for the defense.

Robertson quoted almost as many authorities for the defense as counsel had referred to for the petitioners. There was a pile of about seventy books in front of the attorneys for reference and when they got through there was not one of the books which had not been opened.

Robertson argued that the income tax was a manifestly fair means of taxation. He did not see what there was in it that was objectionable. Speaking of classification and exemption he said that there was nothing to prevent a system of classification and exemption as the law now stands. Those things which were taxed, by

their very specification, made other things exempt.

He thought that \$1000 was a fair and very reasonable exemption on the salary of a man. As to the particular complaint of the insurance companies he did not see anything peculiar or unanswerable in the matter. Under the income tax law insurance companies were required to pay only two per cent on their net earnings while under the property tax they were obliged to pay one per cent on gross earnings. It seemed to him that there was very little difference between the two.

Referring to that part of the law which gives the tax collector the power to summon before him the members of any corporation which is thought to have made incorrect returns, requiring them to bring with them the books of the firm to be examined by the tax collector, Robertson said that the law did not provide in any way for the punishment of the members of the corporation in the event of their refusing to show their books.

After talking for over an hour and referring to all the law books on the table in front of him, Robertson wound up by saying that he did not think that any of the objections made to the income tax law would hold water. He said that the Legislature's discretion was very wide and broad and that the courts could hardly interfere except in extreme cases.

"The tax is an extremely mild one," said Robertson, "and it has to be levied or the government can't go on."

General Hartwell had a great deal more to say after Robertson got through.

He thought there was a question as to whether the Legislature realized what it was doing when it made the income tax law. When it taxed salaries it did not make the salaries of the judges exempt and when it taxed property it made no exemption for United States Government bonds. General Hartwell believed that there were a few United States Government bonds in this country and thought that those who held them should have the benefit of exemption as allowed by the United States Government.

The General also thought that there was a great deal of discrimination shown between corporations and individuals. For example, whereas a corporation could deduct all expenses of running the business from the income returns, a couple of individuals who happened to be running a farm and hired a man to look after the farm for them, were not permitted by the law to deduct from the returns of their incomes the salary of the hired man if the expense of the hired man happened to be considered unnecessary by the tax authorities.

"Counsel says that all we can do is to pay the tax," said General Hartwell. "I do not think so. We can do a great deal." The General then proceeded to quote law by the page. Each side files a brief on Friday. The Court adjourned shortly after 4 o'clock.

In Judge Gear's Court.

After the Annexation Day recess, practically the only breathing spell that Judge Gear has had for several weeks, the First Circuit Court sat yesterday morning and afternoon.

The case of Sister Albertina vs. the Kapiolani Estate was resumed. It now seems that the prospects of a speedy termination of this case, which has dragged along for so long, are very good.

The guardian of Genevieve Dowsett, Arthur B. Wood, has filed a receipt showing that certain property has been delivered to him by J. M. Monarrat, her former guardian. The receipt accounts for: \$3,385.12 in cash, 750 shares of the capital stock of the Dowsett Company, 100 first mortgage bonds of the Dowsett Company, of the par value of \$1,000, 2 unset diamonds valued at \$529.37, a necklace worth \$30, 3 small stones, unknown, a pair of garters with gold fastenings, gold and ivory sleeve links, gold shirt studs and so forth, and deeds for two lots at the west corner of King and Dowsett lane (Dowsett's homestead) and two lots at Pukui, Kapalama.

A. A. Montano has filed answer to the petition of Victoria S. Buffendeau, asking for partition of certain lands in Manoa valley.

Criminal prosecutions against T. Ohara and Palewai were dismissed on entry of nolle prosequi by the Attorney General.

Judge Gear yesterday granted Kahale Napua a divorce from Lauka Napua on the ground of desertion.

Three new appeals were perfected for the calendar of the Supreme Court yesterday, by Magoon & Thompson. They are as follows, two of them being appeals from Judge Edging of the First Circuit: Schweitzer & Company vs. C. J. Fisher, Yee Sing Tai Company vs. M. M. Luning, and Kapiolani vs. Mrs. L. K. Puah, appeal from Judge A. W. Carter.

Motions for appeals have been filed in the following cases: F. J. Testa

vs. Mary Ann Lee, administrator of the estate of Amelia Joy; C. H. Judd vs. Wong Fa (alias Ah Fo) and M. D. Vivas vs. H. L. Evans et al.

Attorney C. C. Bittling appeared for C. M. Lennon, convicted of forgery in the District Court, moving that the two acres against his client be placed on the calendar for trial this term. The motion was granted. Bittling also asked the court to fix bail, suggesting \$1000 as sufficient. The Court, however, declined to pass on the question of bail until it had further investigated the matter.

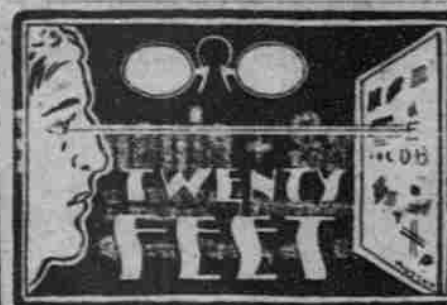
PRINTING PLANT AT MANILA.

The Government Will Use Type-Setting Machines.

WASHINGTON, July 30.—To-morrow bids will be called for to furnish a complete printing office for the use of the Government in the Philippines. It is proposed to establish there as complete a plant, although on a smaller scale of course, as the one in the Government printing office here in Washington. In one respect this new possession will have an advantage over the mother country in its printing establishment as it is the intention to install linotype machines in the Philippine plant.

This will be a decided innovation, as so far as typesetting machines have been kept out of the Government printing office in this country. All the work, including the printing of the Congressional Record, is done by hand in the Government printing office in this city. When it was determined to establish a printing office in the Philippines the officials of the War Department determined to secure the latest labor-saving machinery and when they found that two linotype machines would do the work of practically twelve hand printers they decided to adopt the improvement. They have secured a practical printer from the Government Printing Office in Washington who will superintend the installation of these machines in the Philippines and instruct operators there in their use.

It is understood that about \$100,000 are to be used in the establishing of this printing office, which will include electrotyping, stereotyping and photo engraving plants, so as to have a complete outfit for the work to be done there.



20 feet is the proper distance at which a normal eye should clearly distinguish letters 1/2 of an inch.

Not one person in a thousand can tell what constitutes normal, or perfect vision.

Less than one in every hundred has normal vision. We can show you what normal vision is.

Can give it if glasses will accomplish it.

Normal vision—easy vision—restful vision.

Factory on the premises.

A. N. SANFORD,
Manufacturing Optician,
Boston Building, Fort street.

The Whole Story in one letter about

Pain-Killer

(FERRY DAVIS')

From Capt. F. Lays, Police Station No. 6, Montreal: "We frequently use FERRY DAVIS' PAIN-KILLER for pains in the stomach, rheumatism, stiffness, frost bites, old blisters, cramps, and all afflictions which befall men in our position. I have no hesitation in saying that PAIN-KILLER is the best remedy to have near at hand."

Used Internally and Externally.
Two sizes, 50c. and 10c. bottles.

THE ALOHA SALOON

Is the place all right it is hot weather. DRINKS OF ALL KINDS. GOOD CIGARS. In fact everything to make a tired and thirsty man, A HAPPY ONE.

DON'T FORGET The Aloha

DOWN BY THE IRON WORKS.

Y. YUEN TAI,

No. 1272 Fort Street, near Kukui.

Dressmaker, Ladies' Underwear, Skirts, Chemises, Etc.

A large line of ready-made Mosquito Nets always on hand.

WHITNEY & MARSH, LTD. WHITNEY & MARSH, LTD.



THIS WAY FOR LININGS!

Yes, this way for Silk Linings made from Cotton. They have all the appearance of Silk—that's one reason why Gilbert's Dress Linings achieved popularity at a bound.

But they wear better than Silk—that's another reason. Then they are purchasable at about one-quarter the cost of Silk—that's the third reason.

Women have learned that taffeta silks are bound to crack at some stage of their use.

GILBERT'S LININGS WILL NOT CRACK

They will not fade nor discolor the undergarments. Gilbert's Linings are made in many styles for many uses. There are:

Percale, Satin Surah, India and Imperial Batistes, Sultana Satin, Silver Sheen, Mercerized Sateen, Nearsilk and Amisilk.

New lines are in Parisian Silk colorings to harmonize with the present shades in dress goods. They are so beautifully finished that they look fit for the outside rather than the inside of a dress.

They make an ideal foundation for evening dresses, being far lighter and stronger than silk. They are not in the least papery, like many cheap linings.

We will replace any of Gilbert's linings which do not give perfect satisfaction

Whitney & Marsh LTD
WE SELL GILBERT'S CELEBRATED PRESSURE

McKechie Paint and Wall Paper Co., Ltd.

1178-1184 UNION STREET

DEALERS IN

PAINTS, OILS, GLASS

(Ornamental and Plain)

Putty, Wall Paper, Room Mouldings, Window Shades, Curtain Poles and Fixtures, Brass Rods, etc.

TRY OUR

Diamond Head Floor Paint

Guaranteed to dry hard and glossy; also our ready mixed paints. Put up in packages to suit the purchaser.

TELEPHONE MAIN 62.

W. W. WRIGHT

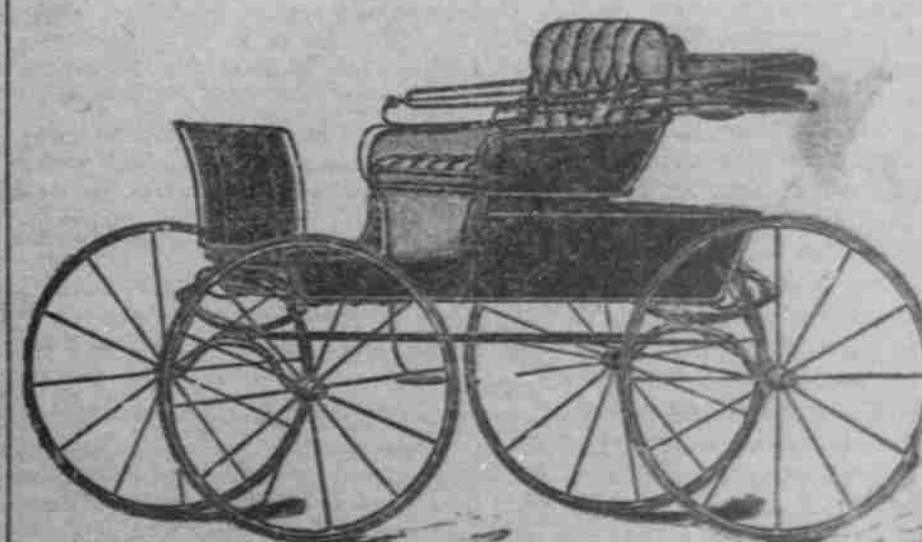
CARRIAGE MANUFACTORY AND RENOVATORY

Spacious New Quarters

at the junction of KING

and SOUTH STS. : : :

BUGGIES, PHAETONS, WAGONS and VEHICLES Of all sorts made to order.



CARRIAGE MATERIALS and TRIMMINGS; A full stock always on hand.

Carriage Repairing, Blacksmithing, Painting, Sign Writing, Etc., Etc. : : :

PHONE MAIN 252.

KING AND SOUTH.